

Othello School District No.147**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	71,606,613	422,016	2,374,750	4,005,000	211,000
Total Appropriation (Expenditures)	71,106,175	489,339	2,373,450	2,795,000	300,000
Other Financing Uses--Transfers Out (G.L. 536)	4,000,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,499,562	-67,323	1,300	1,210,000	-89,000
Beginning Total Fund Balance	14,250,000	232,000	1,623,500	80,000	320,000
Ending Total Fund Balance	10,750,438	164,677	1,624,800	1,290,000	231,000

**SECTION B: EXCESS LEVIES FOR 2021
COLLECTION**

Excess levies approved by voters for 2021 collection	2,350,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	2,350,000	XXXX	2,400,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Othello School District No.147

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,419.31		4,506.00		4,575.00	
FTE Certificated Employees	292.128		306.901		310.901	
FTE Classified Employees	196.686		210.392		213.845	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	62,812,037		67,673,447		71,606,613	
Total Expenditures	60,175,249		67,648,002		71,106,175	
Total Beginning Fund Balance	12,032,392		14,000,000		14,250,000	
Total Ending Fund Balance	14,669,180		9,025,445		10,750,438	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	32,020,557	53.21	35,199,908	52.03	35,870,720	50.45
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	6,546,240	10.88	7,063,687	10.44	7,200,389	10.13
Vocational Instruction	1,462,883	2.43	1,524,386	2.25	1,956,357	2.75
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,357,821	12.23	8,187,083	12.10	9,014,338	12.68
Other Instructional Programs	155,858	0.26	150,343	0.22	1,026,803	1.44
Community Services	590,254	0.98	671,630	0.99	614,646	0.86
Support Services	12,041,636	20.01	14,850,965	21.95	15,422,922	21.69
Total - Program Groups	60,175,249	100.00	67,648,002	100.00	71,106,175	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	33,065,562	54.95	36,956,888	54.63	39,342,171	55.33
Teaching Support	8,808,141	14.64	11,082,588	16.38	11,616,803	16.34
Other Supportive Activities	8,846,284	14.70	11,199,618	16.56	11,603,045	16.32
Building Administration	3,043,614	5.06	3,158,106	4.67	3,202,532	4.50
Central Administration	4,829,020	8.02	5,250,802	7.76	5,341,624	7.51
Total - Activity Groups	60,175,249	100.00	67,648,002	100.00	71,106,175	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	24,688,504	41.03	25,752,889	38.07	27,574,618	38.78
Classified Salaries	10,326,344	17.16	11,599,391	17.15	11,895,763	16.73

Othello School District No.147**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	14,215,284	23.62	16,786,317	24.81	16,571,302	23.31
Supplies, Instructional Resources and Noncapitalized Items	4,434,545	7.37	5,219,031	7.71	5,175,180	7.28
Purchased Services	5,358,341	8.90	6,497,297	9.60	7,771,417	10.93
Travel	219,316	0.36	298,781	0.44	495,195	0.70
Capital Outlay	932,915	1.55	1,494,296	2.21	1,622,700	2.28
Total - Objects	60,175,249	100.00	67,648,002	100.00	71,106,175	100.00

Othello School District No.147**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	367.71	380.00	341.00
2. Grade 1	330.32	367.00	337.00
3. Grade 2	366.20	329.00	361.00
4. Grade 3	376.31	365.00	335.00
5. Grade 4	350.00	378.00	368.00
6. Grade 5	403.37	345.00	379.00
7. Grade 6	367.98	400.00	352.00
8. Grade 7	352.31	360.00	403.00
9. Grade 8	341.31	350.00	365.00
10. Grade 9	311.09	335.00	365.00
11. Grade 10	304.88	302.00	354.00
12. Grade 11 (excluding Running Start)	254.07	295.00	271.00
13. Grade 12 (excluding Running Start)	246.18	255.00	253.00
14. SUBTOTAL	4,371.73	4,461.00	4,484.00
15. Running Start	47.58	45.00	61.00
16. Dropout Reengagement Enrollment	0.00	0.00	15.00
17. ALE Enrollment	0.00	0.00	15.00
18. TOTAL K-12	4,419.31	4,506.00	4,575.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	292.128	306.901	310.901
2. General Fund FTE Classified Employees /4	196.686	210.392	213.845

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Othello School District No.147

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,450,941	1,990,504	2,253,650
2000 Local Nontax Support	617,244	777,100	750,000
3000 State, General Purpose	40,833,916	43,188,112	44,768,041
4000 State, Special Purpose	13,288,367	14,452,571	14,594,022
5000 Federal, General Purpose	6,161	0	0
6000 Federal, Special Purpose	5,549,626	7,257,010	9,213,550
7000 Revenues from Other School Districts	100	8,150	350
8000 Revenues from Other Entities	64,107	0	15,000
9000 Other Financing Sources	1,575	0	12,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	62,812,037	67,673,447	71,606,613
EXPENDITURES			
00 Regular Instruction	32,020,557	35,199,908	35,870,720
10 Federal Stimulus	0	0	0
20 Special Education Instruction	6,546,240	7,063,687	7,200,389
30 Vocational Education Instruction	1,462,883	1,524,386	1,956,357
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	7,357,821	8,187,083	9,014,338
70 Other Instructional Programs	155,858	150,343	1,026,803
80 Community Services	590,254	671,630	614,646
90 Support Services	12,041,636	14,850,965	15,422,922
B. TOTAL EXPENDITURES	60,175,249	67,648,002	71,106,175
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	5,000,000	4,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	2,636,788	-4,974,555	-3,499,562
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,020,532	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	962,482	800,000	1,000,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	227,286	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	811,091	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	756,813	400,000	170,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	8,254,188	6,493,000	6,469,000
G.L.891 Unassigned to Minimum Fund Balance Policy		6,307,000	6,611,000
F. TOTAL BEGINNING FUND BALANCE	12,032,392	14,000,000	14,250,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	794,136	800,000	650,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	849,042	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	689,382	400,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	12,336,620	1,060,175	2,939,777
G.L.891 Unassigned to Minimum Fund Balance Policy	0	6,765,270	7,160,661
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	14,669,180	9,025,445	10,750,438

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	2,443,855	1,990,504	2,253,650
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	7,086	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,450,941	1,990,504	2,253,650
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	6,683	10,750	10,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	14,706	15,000	10,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	28,827	36,250	35,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	6,842	10,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	35,757	52,000	52,000
2300 Investment Earnings	306,371	225,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	14,137	500	10,000
2600 Fines and Damages	44,187	10,000	20,000
2700 Rentals and Leases	9,249	10,000	10,000
2800 Insurance Recoveries	1,625	3,000	3,000
2900 Local Support Nontax, Unassigned	148,860	304,600	300,000
2910 E-Rate	0	100,000	100,000
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	617,244	777,100	750,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	34,849,809	37,198,645	38,575,780
3121 Special Education--General Apportionment	1,182,540	1,146,618	1,155,150
3300 Local Effort Assistance	4,801,566	4,842,849	5,037,111
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	40,833,916	43,188,112	44,768,041
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	1,141	0	0
4121 Special Education	4,983,572	5,317,516	5,672,859
4122 Special Ed-Infants and Toddlers-State	451,461	486,241	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,005,665	3,433,033	3,492,849
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	291,994	295,000	325,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,416,813	2,810,548	2,797,602
4174 Highly Capable	116,069	123,712	128,329
4188 Childcare	0	0	0
4198 School Food Services	67,531	32,400	87,383
4199 Transportation--Operations	1,954,121	1,954,121	2,090,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	13,288,367	14,452,571	14,594,022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	6,161	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,161	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	747,274	722,776	857,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	23,000	25,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,316,489	1,604,326	1,846,550
6152 School Improve, Fed Other Title Grants under ESEA, Fed	159,411	732,086	690,000
6153 Migrant ESEA Migrant, Federal	378,947	889,597	1,215,000
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	290,862	325,225	180,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	1,100,000
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	42,617	0	40,000
6198 School Food Services	2,337,684	2,715,000	3,015,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	79,082	45,000	45,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	197,260	200,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,549,626	7,257,010	9,213,550
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	8,150	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	100	0	350
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	100	8,150	350
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	14,265	0	0
8188 Childcare	0	0	0
8189 Community Services	7,573	0	15,000
8198 School Food Services	0	0	0
8199 Transportation	875	0	0
8200 Private Foundations	41,395	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	64,107	0	15,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,575	0	12,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,575	0	12,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	62,812,037	67,673,447	71,606,613

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	32,020,557	35,199,908	35,722,271
02 Alternative Learning Experience	0	0	68,449
03 Basic Education - Dropout Reengagement	0	0	80,000
00 TOTAL REGULAR INSTRUCTION	32,020,557	35,199,908	35,870,720
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,430,532	5,684,694	6,402,861
22 Special Education, Infants and Toddlers, State	401,592	465,475	0
24 Special Education, Supplemental, Federal	714,116	913,518	797,528
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	6,546,240	7,063,687	7,200,389
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,373,805	1,409,587	1,795,714
34 Middle School Career and Technical Education, State	89,079	88,323	135,643
38 Vocational, Federal	0	26,476	25,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,462,883	1,524,386	1,956,357
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,259,341	1,636,934	1,427,346
52 Other Title Grants under ESEA-Federal	152,156	100,413	599,620
53 Migrant ESEA Migrant, Federal	362,110	451,930	643,907
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,941,659	3,173,290	3,340,473

Othello School District No.147

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	295,997	301,492	398,722
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	245,857	247,983	190,324
65 Transitional Bilingual, State	2,100,702	2,275,041	2,413,946
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,357,821	8,187,083	9,014,338
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	135,784	134,740	142,803
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	850,000
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	20,074	15,603	34,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	155,858	150,343	1,026,803
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	107,133	118,577	26,784
88 Child Care	445,767	500,575	542,381
89 Other Community Services	37,355	52,478	45,481
80 TOTAL COMMUNITY SERVICES	590,254	671,630	614,646
SUPPORT SERVICES			
97 District-wide Support	7,584,926	9,389,917	9,655,182
98 School Food Services	2,531,972	3,266,757	3,406,798
99 Pupil Transportation	1,924,737	2,194,291	2,360,942
90 TOTAL SUPPORT SERVICES	12,041,636	14,850,965	15,422,922
TOTAL PROGRAM EXPENDITURES	60,175,249	67,648,002	71,106,175

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	35,722,271	263,885		20,790,301	2,349,095	8,974,551	1,335,634	1,297,410	93,695	617,700
02 ALE	68,449	0		41,280	0	17,169	10,000	0	0	0
03 Basic Education - Dropout Reengagement	80,000	0		0	0	0	0	80,000	0	0
TOTAL REGULAR INSTRUCTION	35,870,720	263,885		20,831,581	2,349,095	8,991,720	1,345,634	1,377,410	93,695	617,700
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	6,402,861	18,175		2,636,576	846,481	1,543,672	186,500	1,135,957	35,500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	797,528	0		0	487,806	309,722	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	7,200,389	18,175		2,636,576	1,334,287	1,853,394	186,500	1,135,957	35,500	0
31 Voc, Basic, St	1,795,714	10,825		945,683	42,636	374,265	212,705	85,100	24,500	100,000
34 MidSchCar/Tec	135,643	2,300		45,474	0	17,369	13,000	13,000	4,500	40,000
38 Voc, Fed	25,000	0		0	0	0	0	0	0	25,000
39 Voc, Other	0	0		0	0	0	0	0	0	0

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,956,357	13,125		991,157	42,636	391,634	225,705	98,100	29,000	165,000
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fcilty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,427,346	4,080		361,088	391,749	350,329	105,700	157,550	56,850	0
52 Other Title Grants under ESEA -Federal	599,620	6,800	0	30,000	0	2,620	50,000	366,200	94,000	50,000
53 ESEA Migrant, Federal	643,907	4,750		111,020	163,370	124,367	153,200	78,000	9,200	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,340,473	3,150		738,684	1,150,753	1,007,736	160,500	108,000	21,650	150,000
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	398,722	0		255,300	0	60,422	3,000	10,000	70,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	190,324	530		119,266	8,160	44,328	5,040	0	13,000	0
65 Tran Biling, St	2,413,946	7,250		969,830	502,987	667,186	81,293	165,100	20,300	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,014,338	26,560	0	2,585,188	2,217,019	2,256,988	558,733	884,850	285,000	200,000
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	142,803	1,705		98,567	1,001	35,529	4,001	1,200	800	0
76 Target Asst, Fed	850,000	0		0	0	0	0	850,000	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	34,000	0		0	0	0	0	34,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,026,803	1,705		98,567	1,001	35,529	4,001	885,200	800	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	26,784	5,100		0	7,140	1,544	2,500	10,000	500	0
88 Child Care	542,381	0		63,853	228,698	151,879	95,701	1,500	750	0
89 Othr Comm Srv	45,481	16,000	0	0	2,040	441	25,000	2,000	0	0
TOTAL COMMUNITY SERVICES	614,646	21,100	0	63,853	237,878	153,864	123,201	13,500	1,250	0
97 Distwide Suppt	9,655,182	52,050	-142,210	367,696	3,393,303	1,516,437	614,506	3,218,200	45,200	590,000
98 Schl Food Serv	3,406,798	5,600	-15,000	0	966,822	604,326	1,785,800	37,000	2,250	20,000
99 Pupil Transp	2,360,942	8,400	-253,390	0	1,353,722	767,410	331,100	121,200	2,500	30,000
TOTAL SUPPORT SERVICES	15,422,922	66,050	-410,600	367,696	5,713,847	2,888,173	2,731,406	3,376,400	49,950	640,000

Othello School District No.147

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	71,106,175	410,600	-410,600	27,574,618	11,895,763	16,571,302	5,175,180	7,771,417	495,195	1,622,700

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	505,050	XXXXX	431,390	XXXXX	410,600	XXXXX
(1) Credit Transfers	-505,050	XXXXX	-431,390	XXXXX	-410,600	XXXXX
(2) Certificated Salaries	24,688,504	41.03	25,752,889	38.07	27,574,618	38.78
(3) Classified Salaries	10,326,344	17.16	11,599,391	17.15	11,895,763	16.73
(4) Employee Benefits and Payroll Taxes	14,215,284	23.62	16,786,317	24.81	16,571,302	23.31
(5) Supplies and Materials	4,434,545	7.37	5,219,031	7.71	5,175,180	7.28
(7) Purchased Services	5,358,341	8.90	6,497,297	9.60	7,771,417	10.93
(8) Travel	219,316	0.36	298,781	0.44	495,195	0.70
(9) Capital Outlay	932,915	1.55	1,494,296	2.21	1,622,700	2.28
TOTAL EXPENDITURES	60,175,249	100.00	67,648,002	100.00	71,106,175	100.00

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	31,852,345	52.93	35,825,069	52.96	38,109,987	53.60
28 Extracur	1,213,217	2.02	1,131,819	1.67	1,232,184	1.73
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	33,065,562	54.95	36,956,888	54.63	39,342,171	55.33
TEACHING SUPPORT						
22 Lrn Resrc	750,534	1.25	792,283	1.17	810,467	1.14
24 Guid/Coun	2,025,466	3.37	2,011,261	2.97	2,412,022	3.39
25 Pupil M/S	984,069	1.64	1,309,393	1.94	1,256,861	1.77
26 Health	2,434,736	4.05	2,430,637	3.59	2,263,957	3.18
31 InstProDev	432,855	0.72	2,199,381	3.25	2,411,729	3.39
32 Inst Tech	1,315,826	2.19	1,471,233	2.17	1,408,000	1.98
33 Curriculum	864,655	1.44	868,400	1.28	607,700	0.85
34 Prof Lrng St	1,582,628	2.63	0	0.00	446,067	0.63
TOTAL TEACHING SUPPORT	8,808,141	14.64	11,082,588	16.38	11,616,803	16.34
OTHER SUPPORT ACTIVITIES						
42 Food	1,266,867	2.11	1,558,500	2.30	1,635,000	2.30
44 Operation	1,172,166	1.95	1,626,408	2.40	1,595,661	2.24
49 Transfers	-26,157	-0.04	-15,000	-0.02	-15,000	-0.02
52 Operation	1,405,422	2.34	1,524,965	2.25	1,633,750	2.30
53 Maintnce	337,407	0.56	367,076	0.54	395,133	0.56
56 Insurance	47,218	0.08	47,300	0.07	55,000	0.08
59 Transfers	-294,467	-0.49	-253,390	-0.37	-253,390	-0.36
62 Grnd Mnt	279,061	0.46	200,302	0.30	268,233	0.38
63 Oper Bldg	1,569,666	2.61	1,628,317	2.41	1,831,208	2.58
64 Maintnce	1,057,164	1.76	1,483,047	2.19	1,237,904	1.74
65 Utilities	973,839	1.62	1,892,500	2.80	1,326,100	1.86
67 Bldg Secu	64,228	0.11	67,224	0.10	37,374	0.05
68 Insurance	306,502	0.51	315,000	0.47	445,000	0.63
72 Info Sys	679,414	1.13	730,693	1.08	1,356,220	1.91
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	-18,201	-0.03	10,676	0.02	37,852	0.05
83 Interest	0	0.00	0	0.00	0	0.00

Othello School District No.147

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	26,157	0.04	16,000	0.02	17,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	8,846,284	14.70	11,199,618	16.56	11,603,045	16.32
UNIT ADMINISTRATION						
23 Princ Off	3,043,614	5.06	3,158,106	4.67	3,202,532	4.50
TOTAL UNIT ADMINISTRATION	3,043,614	5.06	3,158,106	4.67	3,202,532	4.50
CENTRAL ADMINISTRATION						
11 Bd of Dir	159,151	0.26	142,536	0.21	274,000	0.39
12 Supt Off	726,689	1.21	781,547	1.16	697,539	0.98
13 Busns Off	941,919	1.57	1,270,754	1.88	992,620	1.40
14 HR	437,269	0.73	421,077	0.62	416,061	0.59
15 Pbhc Rltn	52,112	0.09	55,500	0.08	252,121	0.35
21 Supv Inst	1,895,444	3.15	1,943,131	2.87	1,920,131	2.70
41 Supervisn	130,294	0.22	133,327	0.20	208,618	0.29
51 Supervisn	326,863	0.54	338,300	0.50	356,778	0.50
61 Supv Bldg	159,277	0.26	164,630	0.24	223,756	0.31
TOTAL CENTRAL ADMINISTRATION	4,829,020	8.02	5,250,802	7.76	5,341,624	7.51
TOTAL EXPENDITURES	60,175,249	100.00	67,648,002	100.00	71,106,175	100.00

Othello School District No. 147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	256.400	82.47	69.278	32.40
28 Extracurricular	1.000	0.32	1.185	0.55
TOTAL TEACHING ACTIVITIES	257.400	82.79	70.463	32.95
TEACHING SUPPORT				
22 Learning Resources	6.000	1.93	0.581	0.27
24 Guidance and Counseling	11.000	3.54	13.058	6.11
25 Pupil Management and Safety	0.000	0.00	15.464	7.23
26 Health/Related Services	7.000	2.25	5.842	2.73
31 InstProDev	6.000	1.93	0.000	0.00
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	30.000	9.65	34.945	16.34
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	18.284	8.55
52 Operations	XXXXX	XXXXX	16.673	7.80
53 Maintenance	XXXXX	XXXXX	2.083	0.97
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.47
63 Operation of Buildings	XXXXX	XXXXX	19.000	8.88
64 Maintenance	XXXXX	XXXXX	7.000	3.27
67 Building Security	XXXXX	XXXXX	0.150	0.07
72 Information Systems	0.000	0.00	5.500	2.57
75 Motor Pool	0.000	0.00	0.831	0.39
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	70.521	32.98
UNIT ADMINISTRATION				
23 Principal's Office	13.000	4.18	11.554	5.40
TOTAL UNIT ADMINISTRATION	13.000	4.18	11.554	5.40
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.64	2.000	0.94
13 Business Office	0.000	0.00	8.288	3.88
14 Human Resources	0.000	0.00	3.000	1.40
15 Public Relations	0.000	0.00	1.000	0.47
21 Supervision - Instruction	8.501	2.73	4.877	2.28

Othello School District No. 147

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
41 Supervision - Nutrition Services	0.000	0.00	1.707	0.80
51 Supervision - Transportation	0.000	0.00	3.640	1.70
61 Supervision - Building	0.000	0.00	1.850	0.87
TOTAL CENTRAL ADMINISTRATION	10.501	3.38	26.362	12.33
TOTAL FTE STAFF	310.901	100.00	213.845	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	99,513	125,810	102,160
200 Athletics	92,283	182,400	175,275
300 Classes	11,212	13,000	11,100
400 Clubs	82,226	213,491	118,881
600 Private Moneys	6,148	15,318	14,600
A. TOTAL REVENUES	291,382	550,019	422,016
EXPENDITURES			
100 General Student Body	77,461	180,700	106,810
200 Athletics	132,813	128,390	191,674
300 Classes	6,744	11,000	17,940
400 Clubs	95,353	215,594	158,315
600 Private Moneys	6,566	11,600	14,600
B. TOTAL EXPENDITURES	318,936	547,284	489,339
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-27,554	2,735	-67,323
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	212,550	0	0
G.L.819 Restricted for Fund Purposes	3,261	220,000	232,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	215,811	220,000	232,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	181,341	0	0
G.L.819 Restricted for Fund Purposes	6,915	222,735	164,677
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	188,256	222,735	164,677

Othello School District No.147

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Othello School District No.147

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,366,301	2,350,850	2,364,750
2000 Local Nontax Support	26,564	10,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	5,404	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,398,269	2,360,850	2,374,750
EXPENDITURES			
Matured Bond Expenditures	1,445,000	1,540,000	1,650,000
Interest on Bonds	820,225	782,450	720,450
Interfund Loan Interest	0	0	0
Bond Transfer Fees	300	5,000	3,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,265,525	2,327,450	2,373,450
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	132,744	33,400	1,300
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,447,807	0	0
G.L.830 Restricted for Debt Service	0	1,580,551	1,623,500
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,447,807	1,580,551	1,623,500
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,580,551	0	0
G.L.830 Restricted for Debt Service	0	1,568,651	1,624,800
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	45,300	0

Othello School District No.147
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,580,551	1,613,951	1,624,800

Othello School District No.147

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	2,360,591	2,350,850	2,364,750
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	5,710	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,366,301	2,350,850	2,364,750
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	26,564	10,000	10,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	26,564	10,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	5,404	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,404	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,398,269	2,360,850	2,374,750

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	18,177	15,500	5,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	2,212,108	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	5,000,000	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	18,177	7,227,608	4,005,000
EXPENDITURES			
10 Sites	258,567	500,000	250,000
20 Buildings	0	6,727,608	2,545,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	-770	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	257,797	7,227,608	2,795,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-239,620	0	1,210,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Othello School District No.147

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	268,108	0	0
G.L.889 Assigned to Fund Purposes	0	5,000	80,000
G.L.890 Unassigned Fund Balance	28,488	0	0
F. TOTAL BEGINNING FUND BALANCE	268,108	5,000	80,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	28,488	5,000	1,290,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	28,488	5,000	1,290,000

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	27	500	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	18,150	15,000	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	18,177	15,500	5,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	2,212,108	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	2,212,108	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Othello School District No.147

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	5,000,000	0
9901 Transfers (local resources)	XXXXX	0	4,000,000
9000 TOTAL OTHER FINANCING SOURCES	0	5,000,000	4,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,177	7,227,608	4,005,000

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	5,212	4,000	4,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	264,860	176,097	207,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	270,072	180,097	211,000

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	270,072	180,097	211,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	255,814	405,000	300,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	255,814	405,000	300,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	14,258	-224,903	-89,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,239	405,000	320,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	391,239	405,000	320,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,239	405,000	231,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	14,258	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Othello School District No.147

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	405,497	180,097	231,000

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.